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I'm one of the lucky ones Sen. Frist is talking about. With two of my friends, I founded a company, ADP, and with hard work, we grew it into one of the most successful companies in America. I made out very well. Because I was successful, I was able to give my kids and grandkids every advantage in life, and they have done very well. When I pass on, I'll be able to leave them \$1.5 million without having to pay a dime in taxes.

Don't you feel sorry for me? Sen. Frist does. He feels so sorry for me that he thinks we should raise taxes on the middle class, or stop providing healthcare for poor children, so my kids who have had every advantage in life can inherit \$10 million or \$100 million tax free instead of just \$1.5 million. I don't need Sen. Frist's sympathy, and neither do my kids and grandkids.

The choices on the estate tax are stark. We could eliminate the tax for one wealthy heir, or we could provide health insurance for 281 uninsured children. We could eliminate the tax for one wealthy heir, or send 91 kids to college who otherwise wouldn't have the opportunity. We could eliminate the tax for one wealthy heir, or give 469 middle-class families a \$1,000 tax cut. By eliminating the estate tax, we would leave our children and grandchildren with nothing but a mountain of debt.

When it comes time to take a stand, I will be proud to cast my vote on the side of working families. It is shocking to see how proud Sen. Frist is to be on the side of people who have millions at the expense of those who truly need help.

Frank R. Lautenberg U.S. Senator, N.J. Newark, N.J.